

**2009-2010 FISCAL YEAR BUDGET SCENARIOS****SALES TAX PASSES**

<b>Scenario 1: Sales Tax Passes, Sales Tax Decrease of 1.5% Per Year for FY 2009 &amp; FY 2010, Police/Fire Contribution Rate Set to 29.88%</b>	
<b>Revenue:</b>	
Estimated Sales Tax	\$38,469,421.00
Estimated Police/Fire Sales Tax	38,469,421.00
Operating Revenue	29,701,208.00
	Sub Total
	106,640,050.00
Carryover From Prior Year	100,000.00
	<b>Total Revenue</b>
	<b>106,740,050.00</b>
<b>Expense:</b>	
Total Payroll Expense-Includes P/F Rate of 29.88%*	52,862,074.33
Pension Contribution From Sales Tax	38,469,421.00
Overtime & Temp Wages (same level as 08-09)	1,207,718.00
Supplies & Services (same level as 08-09)	9,268,996.72
Capital (same level as 08-09)	403,500.00
Transfers & Debt Service	4,654,152.00
	<b>Total Expense</b>
	<b>106,865,862.05</b>
	<b>(Deficit):</b>
	<b>\$3 (125,812.05)</b>

<b>Scenario 2: Sales Tax Passes, Sales Tax Growth of 0.75% Per Year for FY 2009 &amp; FY 2010, Police/Fire Contribution Rate Set to 29.88%</b>	
<b>Revenue:</b>	
Estimated Sales Tax	\$40,240,000.00
Estimated Police/Fire Sales Tax	\$40,240,000.00
Operating Revenue	29,701,208.00
	Sub Total
	110,181,208.00
Carryover From Prior Year	100,000.00
	<b>Total Revenue</b>
	<b>110,281,208.00</b>
<b>Expense:</b>	
Total Payroll Expense-Includes P/F Rate of 29.88%*	52,862,074.33
Pension Contribution From Sales Tax	40,240,000.00
Overtime & Temp Wages (same level as 08-09)	1,207,718.00
Supplies & Services (same level as 08-09)	9,268,996.72
Capital (same level as 08-09)	403,500.00
Transfers & Debt Service	4,654,152.00
Critical Needs, Health Ins. Contribution & Selected Reinstatement of FY 09 Cuts	1,644,766.95
	<b>Total Expense</b>
	<b>110,281,208.00</b>

\*A 29.88 % contribution is estimated to cost \$6,466,000 in the General Fund and \$1,046,000 in the Law Enforcement Sales Tax Fund.

## **2009-2010 FISCAL YEAR BUDGET SCENARIOS**

### **SALES TAX FAILS**

**Scenario 3:** *Sales Tax Fails, Sales Tax Decrease of 1.5% Per Year for FY 2009 & FY 2010, Police/Fire Contribution Rate increases to 52.36%*

**Revenue:**

Estimated Sales Tax		\$38,469,421.00
Operating Revenue		29,701,208.00
	Sub Total	68,170,629.00
Carryover From Prior Year		100,000.00
	<b>Total Revenue</b>	<b>68,270,629.00</b>

**Expense:**

Total Payroll Expense-Includes P/F Rate of 52.36%*		57,629,075.54
Overtime & Temp Wages (same level as 08-09)		1,207,718.00
Supplies & Services (same level as 08-09)		9,268,996.72
Capital (same level as 08-09)		403,500.00
Transfers & Debt Service		5,509,152.00
	<b>Total Expense</b>	<b>74,018,442.26</b>
	<b>(Deficit):</b>	<b>(\$5,747,813.26)</b>

**Scenario 4:** *Sales Tax Fails, Sales Tax Growth of 0.75% Per Year for FY 2009 & FY 2010, Police/Fire Contribution Rate increases to 52.36%*

**Revenue:**

Estimated Sales Tax		\$40,240,000.00
Operating Revenue		29,701,208.00
	Sub Total	69,941,208.00
Carryover From Prior Year		100,000.00
	<b>Total Revenue</b>	<b>70,041,208.00</b>

**Expense:**

Total Payroll Expense-Includes P/F Rate of 52.36%*		57,629,075.54
Overtime & Temp Wages (same level as 08-09)		1,207,718.00
Supplies & Services (same level as 08-09)		9,268,996.72
Capital (same level as 08-09)		403,500.00
Transfers & Debt Service		5,509,152.00
	<b>Total Expense</b>	<b>74,018,442.26</b>
	<b>(Deficit):</b>	<b>(\$3,977,234.26)</b>

\*A 52.36% contribution is estimated to cost \$11,330,000 in the General Fund and \$1,900,000 in the Law Enforcement Sales Tax Fund. The amount paid from the LEST Fund includes \$855,000 transferred from the General Fund for this purpose.

## ASSUMPTIONS CONTAINED IN BUDGET SCENARIOS

### Revenue

- Scenarios 1 & 3 assume 3% decrease (1.5% per year) in sales tax revenue over FY 07-08 actual amount
- Scenarios 2 & 4 assume 1.5% growth (0.75% per year) in sales tax revenue over FY 07-08 actual amount
- Operating Revenue consists of the following sources: Taxes, Licenses and Fees, Charges and Fees, Intergovernmental
- "Carryover from Prior Year" assumes this amount will not be needed to cover a shortfall in the current year

### Calculation of Payroll Expenses for General Fund

- All Salary amounts include benefits, which consist of health insurance, retirement, FICA, and worker's compensation
- Estimated merit increases are included for FTEs that are not at top step
- There is no cost-of-living increase included for FY 09-10. (Note: No cost-of-living increases were given in FY 08-09.)
- LAGERS contribution rate used in all scenarios is 18.1%
- Police/Fire Pension rate used in Scenarios 1 & 2 is 29.88%. The contribution amount for the General Fund is \$6,466,000. The contribution from the Law Enforcement Sales Tax Fund (LEST) is \$1,046,000 for positions budgeted in this fund.
- Police/Fire Pension rate used in Scenarios 3 & 4 is 52.36%. The contribution amount for the General Fund is \$11,330,000. The contribution from the Law Enforcement Sales Tax Fund (LEST) is \$1,900,000. The amount paid from the LEST Fund includes \$855,000 transferred from the General Fund for this purpose.
- Health insurance increases are included at 2% as of July 1, 2009 and an additional 3% as of January 1, 2010
- Worker's compensation increase of \$300,000 for General Fund is included. This increase is city-wide and will impact all funds. Enterprise funds must increase their worker's compensation contributions, also.
- Frozen positions (36.4 FTEs) are not included in the calculation of payroll expenses in any scenario.
- Overtime and Temporary Wages remain at the FY 08-09 level

### Other Expenses

- Budget cuts made to supplies and services, capital, and transfers in FY 08-09 are projected to remain in place for FY 09-10

**City of Springfield  
2008-09 Budget Reductions**

	<u>Amount</u>	<u>Cumulative Total</u>
<b>*Reduction in General Fund Support to:</b>		
Parks Department	\$ 815,200	
Health	\$ 447,000	
Transportation	\$ 500,000	
Outside Agencies	\$ 260,000	
<b>Subtotal</b>	<u>\$ 2,022,200</u>	\$ 2,022,200

<b>*Departmental Personnel Reductions:</b>	<u>FTE's</u>		
Public Works	8.4	\$ 329,096	
Building Services Development	3.0	\$ 137,798	
City Attorney	1.0	\$ 41,251	
Finance	1.0	\$ 39,211	
Human Resources	1.0	\$ 49,069	
Planning and Development	1.0	\$ 64,000	
City Manager	0.5	\$ 17,024	
PIO	0.5	\$ 14,514	
<b>Subtotal</b>	<u>16.4</u>	<u>\$ 691,963</u>	
Police	15.0	\$ 833,398	
Fire	5.0	\$ 276,099	
<b>Subtotal</b>	<u>36.4</u>	<u>\$ 1,801,460</u>	\$ 3,823,660

*\* See attached detail list of frozen positions for General Fund, Parks, Health and Transportation*

Supplies, Services, Overtime	\$ 312,300	
Capital - Police Take Home Car Program	\$ 195,000	
Outside Legal Fees	\$ 300,000	
Non-Departmental Reductions	\$ 171,700	
<b>Subtotal</b>	<u>\$ 979,000</u>	\$ 4,802,660

<b>New Revenues:</b>		
Restaurant Inspections	\$ 200,000	
Return to Health to restore services to most needy	\$ (127,000)	
Fire EMS Runs	\$ 100,000	
<b>Subtotal</b>	<u>\$ 173,000</u>	\$ 4,975,660

Fire OT Reserve - \$ 500,000

<b>Total sources for 2008-09 Budget Reduction</b>	<u><u>\$ 5,475,660</u></u>
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Allocated to full funding of actuarial recommended contribution rate for P/F Pension fund:	\$ 5,200,000
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Reduced when EMS Fees were not implemented:	\$ 100,000
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Provided additional one-time funding for Animal Control budget:	\$ 35,000
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Allocated to cost of February election:	\$ 100,000
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**FROZEN POSITIONS DURING 08-09 FISCAL YEAR****Attachment #3**

<b><u>GENERAL FUND</u></b>	<b><u>GRADE</u></b>	<b><u>FTE</u></b>	<b><u>ORG</u></b>	<b><u>COST</u></b>
ADMINISTRATIVE ASSISTANT	PAT 4	1	BUILDING DEVELOPMENT	\$31,944.49
PERMITTING SERVICES REPRESENTATIVES	PAT 6	1	BUILDING DEVELOPMENT	38,863.68
PLAN REVIEW SPECIALIST II	PAT 10	1	BUILDING DEVELOPMENT	66,989.91
EXECUTIVE SECRETARY	PAT 5	1	CITY ATTORNEY	41,251.05
ADMINISTRATIVE ASSISTANT	PAT 4	0.5	CITY MANAGER	17,023.84
ACCOUNTING SERVICES REPRESENTATIVES	PAT 6	1	FINANCE	39,210.58
FIREFIGHTER - 5 POSITIONS	FPS 1	5	FIRE	276,098.65
HUMAN RESOURCE SPECIALIST	PAT 7	1	HUMAN RESOURCES	49,068.78
ASSOCIATE CITY PLANNER	PAT 8	1	PLANNING	64,000.00
POLICE OFFICER - 15 POSITIONS	LES 2	15	POLICE	833,398.20
RECEPTIONIST	PAT 3	0.5	PUBLIC INFORMATION	14,513.89
ARBORIST	CTL 7	1	PUBLIC WORKS	40,431.43
ENGINEERING TECHNICIAN I	PAT 4	1	PUBLIC WORKS	30,179.40
ENGINEERING TECHNICIAN II - 3 POSITIONS	PAT 5	3	PUBLIC WORKS	99,789.68
MAINTENANCE WORKER	CTL 5	0.4	PUBLIC WORKS	13,466.31
RIGHT-OF-WAY TECHNICIAN	PAT 6	1	PUBLIC WORKS	39,837.07
SURVEY CHIEF	PAT 8	1	PUBLIC WORKS	50,305.83
URBAN FORESTER	PAT 8	1	PUBLIC WORKS	55,087.10
	FTEs	36.4		<u>\$1,801,459.89</u>
<b><u>HEALTH</u></b>				
COORDINATOR OF EPIDEMIOLOGY	PAT 9	1	HEALTH	\$72,340.00
PUBLIC HEALTH INVESTIGATOR II	PAT 8	1	HEALTH	41,635.00
	FTEs	2		<u>\$113,975.00</u>
<b><u>PARKS</u></b>				
ADMINISTRATIVE ASSISTANT	PAT 4	1	PARKS	\$32,313.00
COMMUNITY RECREATION SVCS ADMINISTRATOR	PAT 10	1	PARKS	65,887.00
PARK RANGER	PAT 7	1	PARKS	50,000.00
PARKS CARETAKER 1	CTL 6	1	PARKS	47,615.00
PARKS MAINTENANCE WORKER	CTL 5	1	PARKS	35,057.00
ZOOKEEPER	PAT 5	0.25	PARKS	10,229.00
				<u>\$241,101.00</u>
TEMPORARY PART-TIME SEASONAL AND OVERTIME		14 *		<u>365,100.00</u>
	FTEs	19.25		<u>\$606,201.00</u>
<b><u>TRANSPORTATION</u></b>				
LABORER	CTL 3	1	TRANSPORTATION	\$31,420.76
MAINTENANCE WORKER	CTL 5	1	TRANSPORTATION	33,665.78
	FTEs	2		<u>\$65,086.54</u>

\*This reduction in temporary part-time seasonal and overtime is equivalent to the funding of 14 full-time equivalents at a PAT 2, Step 2 level or 41 part-time positions (20 hrs per week) at a PAT 2, Step 2 level.

## Attachment #4

### FROZENS POSITIONS AS OF 1/1/09

	<u>GRADE</u>	<u>FTE</u>	<u>ORG</u>	<u>COST</u>
CODE COMPLIANCE INVESTIGATOR	PAT 10	1	BUILDING DEVELOPMENT	\$61,223.64
WORD PROCESSING OPERATOR	PAT 4	1	CITY MANAGER	31,944.49
FIRE TRAINING CAPTAIN (estimated Step 5)	FPS 5	1	FIRE	81,423.47
SENIOR HUMAN RESOURCES COORDINATOR	PAT 11	1	HUMAN RESOURCES	65,132.36
SENIOR HUMAN RESOURCES SPEC	PAT 8	1	HUMAN RESOURCES	52,556.89
COMPUTER PROGRAMMER/ANALYST	PAT 7	1	INFORMATION SYSTEMS	50,341.09
ADMINISTRATIVE ASSISTANT	PAT 4	1	PLANNING	31,944.49
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
POLICE OFFICER	LES 2	1	POLICE	55,559.88
DATA ENTRY CLERK	PAT 3	0.5	POLICE	14,673.06
SPECIAL PROJECTS COORDINATOR	PAT 7	0.5	PUBLIC INFORMATION	23,288.37
SENIOR STREET & SEWER CONST INSPECTOR	PAT 9	1	PUBLIC WORKS	54,715.15
ACCOUNTING SERVICES REP	PAT 6	1	PUBLIC WORKS	39,210.58
ENGINEERING TECH I*	PAT 4	1	PUBLIC WORKS	30,179.40
ENGINEERING TECH II *	PAT 5	1	PUBLIC WORKS	33,263.23
LEAD MAINTENANCE WORKER	CTL 6	1	PUBLIC WORKS	34,892.21
	FTEs	25		<u>\$1,271,506.97</u>

\*Positions held vacant due to overhire approval for 2 PAT 12 Professional Engineer positions

**Budget Recommendations -- FY2009-10 (Scenario #3)**

1/6/2009

**Scenario #3 Budget Deficit: \$5,747,813**

Frozen positions from January 1, 2009 hiring freeze through FY10	1,200,000
Additional positions expected to be frozen through FY10	250,000
Eliminate various contract employee positions (General Fund)	200,000
Reduction of Transfer to Parks:	
Reduction of park operations and maintenance	77,266
Reductions at Jordan Valley Park and Mediacom Ice Park	107,645
Reductions at Dickerson Park Zoo	153,669
Reductions of recreation services	119,820
Reductions of park administration	41,600
Subtotal:	500,000
Reduction of Transfer to Health:	
Institute an air permit fee for regulated businesses	93,000
Reduce animal control services	90,000
Eliminate employee wellness program	67,000
Subtotal:	250,000
Reduction of Transfer to Transportation	
Extend pavement preservation maintenance cycle	250,000
Elimination of Contributions to Non-Profit Service Partners:	
Community Partnership of the Ozarks	26,552
Discovery Center of Springfield	32,000
History Museum of Springfield/Greene County	35,260
Mayor's Commission on Children	97,900
Mayor's Commission on Human Rights	129,831
Ozark Greenways, Inc	67,900
Ozarks Fighting Back	22,250
Partnership for Prosperity	37,500
Springfield Sister Cities Association	4,500
Traffic Safety Alliance	33,634
Urban Districts Alliance	30,000
Urban Neighborhood Alliance	41,750
Watershed Committee of the Ozarks	28,100

Subtotal:		587,177
Reduction of Employee and City Council Prof Develop & Travel		92,342
Elimination of National League of Cities membership		10,200
Elimination of Security System in Busch Building		110,000
Elimination of Internal Functions and Services:		
Elimination of employee leadership and supervisory training	18,900	
Elimination of employee sick leave minimization incentive	100,000	
Elimination of computer purchase discount	20,000	
Elimination of employee picnic and holiday events	4,500	
Elimination of citizen surveys/Employee morale surveys	20,000	
Elimination of SPD citizen survey	4,600	
Elimination of employee service recognition program	2,500	
Subtotal:		170,500
Elimination of Community and Partnership Programs/Services:		
Elimination of Downtown CID contribution	17,694	
Elimination of Springfield Metro Partnership/Salute to Legislators spor	2,100	
Elimination of Downtown WiFi contribution	3,500	
Reduction of Ozarks Transportation Organization dues	10,000	
Elimination of Festival of Lights	17,800	
Elimination of Partners in Education participation	3,000	
Elimination of contract for downtown on-street parking enforcement	5,000	
Elimination of event hosting and State of the City event	4,500	
Subtotal:		63,594
Suspension of Deferred Comp Matching Program (unclassified)		80,000
Suspension of merit steps (including impact on benefits)		1,100,000
Suspension of Crime Lab payment (one-year)		270,000
Adjust overhead rate charged to grants and enterprise funds		500,000
Additional Departmental/Service Reductions:		
Elimination of summer concerts/activities at Jordan Valley Park	15,000	
Elimination of Neighborhood Assessments	92,000	
Reduction of archived records storage costs	4,000	
Reduction of City Council mileage reimbursement	3,000	
Subtotal:		114,000
<b>Total:</b>		<b><u>5,747,813</u></b>



NOTE: The Fiscal Year 2009-10 recommended budget does not include:

Reinstatement of any FY09 budget cuts or frozen positions

Increased contribution to the healthcare fund

Replacement of any SPD fleet vehicles (e.g., \$230,000 = replacement of 10 vehicles)

ERP upgrade costs (\$150,000)

**Budget Recommendations -- FY2009-10 (Scenario #4)**

1/6/2009

**Scenario #4 Budget Deficit: \$3,977,234**

Frozen positions from January 1, 2009 hiring freeze through FY10	1,200,000
Additional positions expected to be frozen through FY10	250,000
Eliminate various contract employee positions (General Fund)	200,000
Reduction of Transfer to Parks:	
Reductions at Jordan Valley Park and Mediacom Ice Park	85,167
Reductions at Dickerson Park Zoo	48,413
Reductions of recreation services	74,820
Reductions of park administration	41,600
Subtotal:	250,000
Reduction of Transfer to Health:	
Institute an air permit fee for regulated businesses	93,000
Reduce animal control services	32,000
Subtotal:	125,000
Reduction of Transfer to Transportation	
Extend pavement preservation maintenance cycle	125,000
Elimination of Contributions to Non-Profit Service Partners:	
Community Partnership of the Ozarks	26,552
Discovery Center of Springfield	32,000
History Museum of Springfield/Greene County	35,260
Mayor's Commission on Children	97,900
Mayor's Commission on Human Rights	129,831
Ozark Greenways, Inc	67,900
Ozarks Fighting Back	22,250
Partnership for Prosperity	37,500
Springfield Sister Cities Association	4,500
Traffic Safety Alliance	33,634
Urban Districts Alliance	30,000
Urban Neighborhood Alliance	41,750
Watershed Committee of the Ozarks	28,100
Subtotal:	587,177

Reduction of Employee and City Council Prof Develop & Travel	41,763	
Elimination of National League of Cities membership	10,200	
Elimination of Security System in Busch Building	110,000	
Elimination of Internal Functions and Services:		
Elimination of employee leadership and supervisory training	18,900	
Elimination of employee sick leave minimization incentive	100,000	
Elimination of computer purchase discount	20,000	
Elimination of employee picnic and holiday events	4,500	
Elimination of citizen surveys/Employee morale surveys	20,000	
Elimination of SPD citizen survey	4,600	
Elimination of employee service recognition program	2,500	
Subtotal:		170,500
Elimination of Community and Partnership Programs/Services:		
Elimination of Downtown CID contribution	17,694	
Elimination of Springfield Metro Partnership/Salute to Legislators s	2,100	
Elimination of Downtown WiFi contribution	3,500	
Reduction of Ozarks Transportation Organization dues	10,000	
Elimination of Festival of Lights	17,800	
Elimination of Partners in Education participation	3,000	
Elimination of contract for downtown on-street parking enforceme	5,000	
Elimination of event hosting and State of the City event	4,500	
Subtotal:		63,594
Suspension of Deferred Comp Matching Program (unclassified)	80,000	
Reduction of Crime Lab payment (one-year)	150,000	
Adjust overhead rate charged to grants and enterprise funds	500,000	
Additional Departmental/Service Reductions:		
Elimination of summer concerts/activities at Jordan Valley Park	15,000	
Elimination of Neighborhood Assessments	92,000	
Reduction of archived records storage costs	4,000	
Reduction of City Council mileage reimbursement	3,000	
Subtotal:		114,000
<b>Total:</b>		<b><u><u>3,977,234</u></u></b>

NOTE: The Fiscal Year 2009-10 recommended budget does not include:  
Reinstatement of any FY09 budget cuts or frozen positions

Increased contribution to the healthcare fund

Replacement of any SPD fleet vehicles (e.g., \$230,000 = replacement of 10 vehicles)

ERP upgrade costs (\$150,000)